

WV State Auditor - Local Government Services Division - Review Sheet

County: PENDLETON

Fiscal Year: 2015 - 2016

Contact: Linda D. Rexrode

Phone No: 304-358-2505

Original
General
Fund

Revised
General
Fund

Original
Coal
Fund

Revised
Coal
Fund

REVENUES

295	Nonspendable Fund Balance	-	-	-	-
296	Restricted Fund Balance	-	-	-	-
297	Committed Fund Balance	-	-	-	-
298	Assigned Fund Balance	-	-	30,000	43,134
299	Unassigned Fund Balance	600,000	1,107,251	-	-
301-01	Property Tax Current Year	1,652,890	1,652,890	-	-
301-02-05	Prior Year Taxes	20,000	20,000	-	-
301-06	Supplemental Taxes	2,500	2,500	-	-
301-07	Surplus	-	-	-	-
301-08	Del. & Non-entered Land Fund	-	-	-	-
301-09	Redemption from State Auditor	-	-	-	-
301-10	Prior Years Fifth & Other Prior years	-	-	-	-
301-11	Tax Lien Surplus	-	-	-	-
301-12	Tax Loss Restoration	-	-	-	-
301-90	Property Tax - Excess Levy	-	-	-	-
301-91	Property Tax - Excess Levy	-	-	-	-
301-92	Property Tax - Excess Levy	-	-	-	-
302	Tax Penalties & Interest	15,000	15,000	-	-
303	Dog Taxes	-	-	-	-
304	Property Transfer Tax	20,000	20,000	-	-
305	Coal Severance Tax	N/A	N/A	10,000	10,000
306	Gas & Oil Severance Tax	5,000	5,000	-	-
307	Horse & Dog Racing Tax	-	-	-	-
308	Wine & Liquor Tax	500	500	-	-
309	Hotel Occupancy Tax	27,000	39,830	-	-
310	Waste Coal	-	-	-	-
311	Payment in-Lieu of Taxes	-	-	-	-
312	Synthetic Fuel Tax	-	-	-	-
313	Miscellaneous Energy Tax (Coal Bed Methane)	-	-	-	-
317	Licenses	-	-	-	-
318	Building Permits	-	-	-	-
319	Miscellaneous Permits	400	400	-	-
322	Federal Grants	-	45,463	-	-
323	State Grants	-	16,364	-	-
324	Other Grants	-	-	-	-
325	Federal Payment in Lieu of Taxes	100,000	100,000	-	-
327	Charges for Services	-	-	-	-
328	Magistrate Court Clerk	-	-	-	-
329	Sheriff's Service of Process	8,000	8,000	-	-
330	Sheriff's Earnings	150	150	-	-
331	County Clerk's Earnings	20,000	20,000	-	-
332	Circuit Clerk's Earnings	6,000	6,000	-	-
333	Prosecuting Attorney's Earnings	-	-	-	-
334	Accident Reports	-	-	-	-
335	Motor Vehicle License Fee	-	-	-	-
336	Map Sales	-	-	-	-

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Contact:	Linda D. Rexrode	General	General	Coal	Coal
Phone No:	304-358-2505	Fund	Fund	Fund	Fund
337	Clerk Deed Fees	-	-		-
339	Parks & Recreation Fees	-	-		-
340	Rents & Concessions	8,000	8,000		-
341	Landfill/Incinerator Fees	-	-		-
342	Airport Revenue	-	-		-
343	Cemetery Revenue	-	-		-
344	Ambulance Fees	-	-		-
345	Emergency Services Fees	-	-		-
346	Emergency 911 Fee	-	-		-
347	Special Patrol/Security Systems	-	-		-
348	Franchise Agreement	4,000	4,000		-
349	Inspection Fees	-	-		-
350	IRP Fees (International Reg. Plan)	14,000	14,000		-
351	Jail Fees	50	50		-
361	Fines, Fees & Court Costs	-	-		-
362	Regional Jail Operations Partial Reim.	7,000	7,000		-
365	Interest Earned	500	500	-	-
366	Miscellaneous Revenue	-	-		-
367	Sheriff's Commission	14,000	14,000		-
368	Confiscated Property	-	-		-
369	Commissions	-	-		-
370	Gaming Income	30,000	46,172		-
371	Recycling Programs	-	-		-
372	Filing Fees	-	-		-
373	Video Lottery	1,000	1,000		-
374	Planning Commission Revenue	-	-		-
375	Sale of Materials	-	-		-
376	Royalties	-	-		-
377	Sale of Bonds	-	-		-
378	Proceeds from Bond Restructuring	-	-		-
379	Lease Purchase Revenue	-	-		-
380	Contributions/Transfer from Other Entities	-	-		-
381	Charges to Other Entities	-	-		-
382	Refunds/Reimbursements (External Sources)	166,439	187,004	-	-
383	Parking	-	-		-
384	Sale of Fixed Assets	-	-		-
385	Gain/Loss on Sale of Fixed Assets	-	-		-
388	Transfers From Other Funds	-	-		-
390	Emergency 911 Reimbursement	-	-		-
391	Dog & Kennel Reimbursement	-	-		-
392	Concealed Weapons Reimbursements	-	-		-
393	Home Confinement Reimbursements	-	-		-
394	General School Reimbursements	15,000	15,000		-
395	Magistrate Court Reimbursements	-	-		-
396	Worthless Check Reimbursements	-	-		-
397	Payroll Reimbursements	262,169	329,169		-
398	Transfers from Rainy Day Funds	-	-		-

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Original

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Coal

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Fund

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Fund

399 Transfers Assessor's Valuation Fund

54,371

60,071

-

Total Revenues

3,053,969

3,745,314

40,000

53,134

General Government Expenditures

401 County Commission

448,881

488,089

-

-

402 County Clerk

234,897

279,840

-

-

403 Circuit Clerk

185,494

187,917

-

-

404 Sheriff - Treasurer

205,307

207,729

-

-

405 Prosecuting Attorney

191,682

191,682

-

-

406 Assessor

186,502

188,744

-

-

407 Assessor's Valuation Fund

54,371

60,071

-

-

408 Statewide Computer Network

30,000

30,000

-

-

409 Sheriff's Tax Processing

-

-

-

-

410 County Surveyor

-

-

-

-

411 Fiduciary Supervisor

-

-

-

-

412 Agricultural Agent

72,232

73,441

-

-

413 Elections - County Clerk

78,300

159,925

-

-

415 Magistrate Court

-

-

-

-

416 Circuit Court

5,085

5,085

-

-

417 County Administrator

-

-

-

-

418 Purchasing Department

-

-

-

-

419 Personnel Office

-

-

-

-

420 Custodial

17,600

17,600

-

-

421 Civil Service

-

-

-

-

422 Capital Planning

-

-

-

-

423 Insurance Program (Self Insured)

16,848

29,348

-

-

424 Courthouse

174,000

275,581

40,000

53,134

425 Other Buildings

53,500

78,500

-

-

426 Printing

-

-

-

-

427 Microfilm

-

-

-

-

428 Data Processing

-

-

-

-

429 Regional Development Authority

4,185

4,185

-

-

430 Community Development

-

-

-

-

431 Economic Development

50,692

53,757

-

-

432 Industrial Development

-

-

-

-

433 Geographic Information Systems (GIS)

-

-

-

-

434 Airports

-

-

-

-

435 Public Works Department

-

-

-

-

436 Rehabilitation of Property

-

-

-

-

437 Acquisition of Property

-

-

-

-

438 Building Inspection

-

-

-

-

439 Planning & Zoning

-

-

-

-

440 Engineering

-

-

-

-

441 Housing Authority

-

-

-

-

442 Federal Grants

-

45,463

-

-

443 State Grants

-

16,364

-

-

444 Other Grants

-

-

-

-

445 Litigation Reserve

-

-

-

-

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Contact:	Linda D. Rexrode	General	General	Coal	Coal
Phone No:	304-358-2505	Fund	Fund	Fund	Fund
446	Parking	-	-	-	-
447	Finance Department	-	-	-	-
448	Courthouse Annex	-	-	-	-
449	Worthless Check	-	-	-	-
450	Farm Preservation Program	-	-	-	-
451	Zoning Board	-	-	-	-
452	Teen Court	-	-	-	-
460	County Clerk Operations	-	-	-	-
696	Transfer to Financial Stabilization Fund	-	-	-	-
697	Contributions to Comms/Authorities	-	-	-	-
698	Transfers/Reimbursements	-	-	-	-
699	Contingencies - Not to Exceed 10% of Budget	50,000	104,706	-	-
Total General Government Expenditures		2,059,576	2,498,027	40,000	53,134
Public Safety Expenditures					
700	Sheriff - Law Enforcement	167,485	193,873	-	-
701	Sheriff - Service of Process	8,000	8,000	-	-
702	County Jail - Reimbursable J/C	-	-	-	-
703	County Jail - Nonreimbursable J/C	-	-	-	-
704	Regional Jail	200,000	250,000	-	-
705	Home Confinement	-	-	-	-
706	Concealed Weapons	-	-	-	-
707	Investigative Services	-	-	-	-
708	Police Special Duty	-	-	-	-
709	Juvenile Detention Center	-	-	-	-
710	Civil Defense	-	-	-	-
711	Emergency Services	69,049	130,259	-	-
712	Communication Center	262,169	329,169	-	-
713	Fire Department	7,500	7,500	-	-
714	Fire Coordinator	-	-	-	-
715	Ambulance Authority	7,500	7,500	-	-
716	Dog Warden/Humane Society	-	-	-	-
717	Central Garage	-	-	-	-
718	Flood Control	8,700	8,700	-	-
719	Watershed Project	-	-	-	-
720	Dams & Dredging	-	-	-	-
721	Local Law Enforcement Block Grant	-	-	-	-
722	Public Safety Grant	-	-	-	-
723	Public Safety Grant	-	-	-	-
724	Public Safety Grant	-	-	-	-
725	Public Safety Grant	-	-	-	-
726	Public Safety Grant	-	-	-	-
727	Public Safety Grant	-	-	-	-
728	Public Safety Grant	-	-	-	-
729	Public Safety Grant	-	-	-	-
730	Courthouse Security	-	-	-	-
731	Community Based Corrections Program	-	-	-	-
732	Rapid Response	-	-	-	-

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	Original General Fund	Revised General Fund	Original Coal Fund	Revised Coal Fund
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733 Mapping and Addressing	-	-	-	-
734 Local Emergency Planning Commission	-	-	-	-
735 Project Lifesaver	-	-	-	-
736 K-9	-	-	-	-

Total Public Safety Expenditures	730,403	935,001	-	-
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Health & Sanitation Expenditures

800 Local Health Department	35,000	35,000	-	-
801 Mental Health	2,500	2,500	-	-
802 Other Health Programs	-	-	-	-
803 Hospital	-	-	-	-
804 Dental Clinic	-	-	-	-
805 Vital Statistics	-	-	-	-
806 Sewer	-	-	-	-
807 Storm Sewer	-	-	-	-
808 Solid Waste Authority	-	-	-	-
809 Water	166,439	181,439	-	-
810 Garbage Department	-	-	-	-
811 Landfill/Incinerator	-	-	-	-
812 Recycling Center	-	-	-	-
813 Litter Control	-	-	-	-
814 Federal Grants - H&S	-	-	-	-
815 State Grants - H&S	-	-	-	-

Total Health & Sanitation Expenditures	203,939	218,939	-	-
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Culture & Recreation Expenditures

900 Parks & Recreation	15,000	34,466	-	-
901 Swimming Pools	-	-	-	-
902 4 - H Camp	-	-	-	-
903 Arts & Humanities	-	-	-	-
904 Museum Commission	-	-	-	-
905 Fair Associations/Festivals	-	-	-	-
906 Youth Camp	-	-	-	-
907 Summer Youth Program	-	-	-	-
908 Community Center	1,551	1,551	-	-
909 Historical Commission	-	-	-	-
910 Civic Promotion	-	-	-	-
911 Visitor's Bureau	13,500	26,330	-	-
912 Travel Council	-	-	-	-
913 Beautification	-	-	-	-
914 Rails to Trails	-	-	-	-
915 Hotel/Motel Promotion of Tourism	-	-	-	-
916 Library	25,000	26,000	-	-
917 Law Library	-	-	-	-
918 Federal Grants	-	-	-	-
919 State Grants	-	-	-	-

Total Culture & Recreation Expenditures	55,051	88,347	-	-
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Social Services Expenditures

950 Social Services	-	-	-	-
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		Original General Fund	Revised General Fund	Original Coal Fund	Revised Coal Fund
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951	Human Resources	-	-	-	-
952	Senior Citizens	-	-	-	-
953	Public Transit	5,000	5,000	-	-
954	Federal Grants	-	-	-	-
955	State Grants	-	-	-	-
956	Homeless Shelter	-	-	-	-
957	Family Law Master	-	-	-	-
958	Community Council	-	-	-	-
959	Cemeteries	-	-	-	-

	Total Social Services Expenditures	5,000	5,000	-	-
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Capital Projects Expenditures

960	General Government	-	-	-	-
961	Public Safety	-	-	-	-
962	Health & Sanitation	-	-	-	-
963	Culture & Recreation	-	-	-	-
964	Social Services	-	-	-	-
965	Central Garage	-	-	-	-
966	Geographic Information System	-	-	-	-
972	Federal Grants	-	-	-	-
973	Federal Grants	-	-	-	-
974	State Grants	-	-	-	-
975	County Clerk	-	-	-	-
976	Circuit Clerk	-	-	-	-
977	Assessor	-	-	-	-
978	Prosecuting Attorney	-	-	-	-
979	Sheriff-Treasurer	-	-	-	-
980	Sheriff-Law Enforcement	-	-	-	-
981	Sheriff-Jail	-	-	-	-
982	Data Processing	-	-	-	-
983	Election County Clerk	-	-	-	-
984	Circuit Court	-	-	-	-
985	Community Development	-	-	-	-
986	County Commission	-	-	-	-
987	Courthouse	-	-	-	-
988	Other Buildings	-	-	-	-
989	Extension Services	-	-	-	-
990	Other Boards & Authorities	-	-	-	-
991	Purchasing	-	-	-	-
992	Communication Center	-	-	-	-
993	Dog Warden	-	-	-	-
994	Emergency Services	-	-	-	-
995	Service of Process	-	-	-	-
996	Ambulance	-	-	-	-
997	Water	-	-	-	-
998	Parks and Recreation	-	-	-	-
999	Streets and Highways	-	-	-	-

	Total Capital Projects Expenditures	-	-	-	-
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	Original General Fund	Revised General Fund	Original Coal Fund	Revised Coal Fund
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SUMMARY

General Government Expenditures	2,059,576	2,498,027	40,000	53,134
Public Safety Expenditures	730,403	935,001	-	-
Health & Sanitation Expenditures	203,939	218,939	-	-
Culture & Recreation Expenditures	55,051	88,347	-	-
Social Services Expenditures	5,000	5,000	-	-
Capital Projects Expenditures	-	-	-	-
GRAND TOTAL ALL EXPENDITURES	3,053,969	3,745,314	40,000	53,134
TOTAL REVENUES	3,053,969	3,745,314	40,000	53,134
Out of Balance	-	-	-	-